

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
80	Health services	1.7	1.6	0.8
801	Offices and clinics of doctors of medicine	3.0	2.8	1.6
802	Offices and clinics of dentists	2.5	2.5	1.0
803	Offices and clinics of doctors of osteopathy	4.8	5.5	4.3
804	Offices and clinics of other health practitioners	3.3	2.6	1.7
8041	Offices and clinics of chiropractors	4.1	3.5	3.0
8042	Offices and clinics of optometrists	4.7	4.5	1.6
8043	Offices and clinics of podiatrists	10.1	8.9	2.5
805	Nursing and personal care facilities	7.6	7.6	1.8
806	Hospitals	3.8	4.2	2.9
8062	General medical and surgical hospitals	4.5	5.1	3.6
8063	Psychiatric hospitals	10.3	9.9	1.9
8069	Specialty hospitals, except psychiatric	5.6	5.6	6.4
807	Medical and dental laboratories	3.5	3.6	2.3
8071	Medical laboratories	4.0	4.1	2.6
8072	Dental laboratories	5.8	5.6	1.8
808	Home health care services	5.5	4.3	2.8
809	Miscellaneous health and allied services, n.e.c.	5.8	6.4	2.2
8092	Kidney dialysis centers	7.7	7.0	2.2
8093	Specialty outpatient facilities, n.e.c.	7.2	7.9	2.9